

**DISTRICT COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. CROIX**

GOVERNMENT OF THE VIRGIN ISLANDS)
)
Plaintiff)
)
vs.)
)
JONATHAN COHEN)
)
Defendant)
_____)

CASE NO.

RECEIVED
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DISTRICT COURT
ST. THOMAS, VI.

INFORMATION

The Government of the Virgin Islands Charges That:

COUNT ONE

On or about April 15, 2009, in St. Croix, Virgin Islands, Defendant, **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file his individual tax return, Form 1040, with the Virgin Islands Bureau of Internal Revenue, in violation of **Title 33 V.I.C. §1524, WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX.**

COUNT TWO

On or about April 15, 2010, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file his individual tax return, Form 1040, with the Virgin Islands Bureau of Internal Revenue, in violation of **Title 33 V.I.C. §1524, WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX.**

COUNT THREE

On or about April 15, 2011, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file his individual tax return, Form 1040, with the

Virgin Islands Bureau of Internal Revenue, in violation of Title 33 V.I.C. §1524, **WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX.**

COUNT FOUR

On or about March 15, 2009, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file with the Virgin Islands Bureau of Internal Revenue, a corporate income tax return, Form 1120S, for the Subchapter S corporation, JKC COMMUNICATIONS OF THE VIRGIN ISLANDS, of which he is the sole shareholder, in violation of Title 33 V.I.C. §1524, **WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX.**

COUNT FIVE

On or about March 15, 2010, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or

supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file with the Virgin Islands Bureau of Internal Revenue, a corporate income tax return, Form 1120S, for the Subchapter S corporation, JKC COMMUNICATIONS OF THE VIRGIN ISLANDS, of which he is the sole shareholder, in violation of **Title 33 V.I.C. §1524, WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX.**

COUNT SIX

On or about March 15, 2011, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to file with the Virgin Islands Bureau of Internal Revenue, a corporate income tax return, Form 1120S, for the Subchapter S corporation, JKC COMMUNICATIONS OF THE VIRGIN ISLANDS, of which he is the sole shareholder, in violation of **Title 33 V.I.C. §1524, WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX.**

COUNT SEVEN

On or about March 15, 2009, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands

to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file with the Virgin Islands Bureau of Internal Revenue, a corporate income tax return, Form 1120S, for the Subchapter S corporation, CLARA COMMUNICATIONS CORPORATION, of which he is the sole shareholder, in violation of Title 33 V.I.C. §1524, **WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX.**

COUNT EIGHT

On or about March 15, 2010, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file with the Virgin Islands Bureau of Internal Revenue, a corporate income tax return, Form 1120S, for the Subchapter S corporation, CLARA COMMUNICATIONS CORPORATION, of which he is the sole shareholder, in violation of Title 33 V.I.C. §1524, **WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX.**

COUNT NINE

On or about March 15, 2011, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file with the Virgin Islands Bureau of Internal Revenue, a corporate income tax return, Form 1120S, for the Subchapter S corporation, CLARA COMMUNICATIONS CORPORATION, of which he is the sole shareholder, in violation of **Title 33 V.I.C. §1524, WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX.**

COUNT TEN

On or about March 15, 2009, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that

Defendant knowingly and willfully failed to file with the Virgin Islands Bureau of Internal Revenue, a corporate income tax return, Form 1120S, for the Subchapter S corporation, RADIO 95, INC., of which he is the sole shareholder, in violation of **Title 33 V.I.C. §1524, WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX.**

COUNT ELEVEN

On or about March 15, 2010, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file with the Virgin Islands Bureau of Internal Revenue, a corporate income tax return, Form 1120S, for the Subchapter S corporation, RADIO 95, INC., of which he is the sole shareholder, in violation of **Title 33 V.I.C. §1524, WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX.**

COUNT TWELVE

On or about March 15, 2011, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations

issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file with the Virgin Islands Bureau of Internal Revenue, a corporate income tax return, Form 1120S, for the Subchapter S corporation, RADIO 95, INC., of which he is the sole shareholder, in violation of **Title 33 V.I.C. §1524, WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX.**

COUNT THIRTEEN

On or about March 15, 2009, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file or report Subtitle 1 gross receipts for the Subchapter S corporation, JKC COMMUNICATIONS OF THE VIRGIN ISLANDS, of which he is the sole shareholder, in violation of **Title 33 V.I.C. §1524, §43, WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX; GROSS RECEIPTS.**

COUNT FOURTEEN

On or about March 15, 2010, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file or report Subtitle 1 gross receipts for the Subchapter S corporation, JKC COMMUNICATIONS OF THE VIRGIN ISLANDS, of which he is the sole shareholder, in violation of Title 33 V.I.C. §1524, §43, **WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX; GROSS RECEIPTS.**

COUNT FIFTEEN

On or about March 15, 2011, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file or report Subtitle 1 gross receipts for the Subchapter S corporation, JKC COMMUNICATIONS OF THE VIRGIN ISLANDS, of

which he is the sole shareholder, in violation of Title 33 V.I.C. §1524, §43, **WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX; GROSS RECEIPTS.**

COUNT SIXTEEN

On or about March 15, 2009, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file or report Subtitle 1 gross receipts for the Subchapter S corporation, CLARA COMMUNICATIONS CORPORATION, of which he is the sole shareholder, in violation of Title 33 V.I.C. §1524, §43, **WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX; GROSS RECEIPTS.**

COUNT SEVENTEEN

On or about March 15, 2010, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or

supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file or report Subtitle 1 gross receipts for the Subchapter S corporation, CLARA COMMUNICATIONS CORPORATION, of which he is the sole shareholder, in violation of Title 33 V.I.C. §1524, §43, **WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX; GROSS RECEIPTS.**

COUNT EIGHTEEN

On or about March 15, 2011, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file or report Subtitle 1 gross receipts for the Subchapter S corporation, CLARA COMMUNICATIONS CORPORATION, of which he is the sole shareholder, in violation of Title 33 V.I.C. §1524, §43, **WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX; GROSS RECEIPTS.**

COUNT NINETEEN

On or about March 15, 2009, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file or report Subtitle 1 gross receipts for the Subchapter S corporation, RADIO 95, INC., of which he is the sole shareholder, in violation of Title 33 V.I.C. §1524, §43, **WILLFUL FAILURE TO FILE RETURN, SUPPLY INFORMATION, OR PAY TAX; GROSS RECEIPTS.**

COUNT TWENTY

On or about March 15, 2010, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file or report Subtitle 1 gross receipts for the Subchapter S corporation, RADIO 95, INC., of which he is the sole shareholder, in

violation of Title 33 V.I.C. §1524, §43, **WILLFUL FAILURE TO FILE RETURN,
SUPPLY INFORMATION, OR PAY TAX; GROSS RECEIPTS.**


COUNT TWENTY-ONE

On or about March 15, 2011, in St. Croix, Virgin Islands, Defendant **JONATHAN COHEN**, being required by the internal revenue laws of the Virgin Islands to pay any tax, or required by Subtitle 1 of the Virgin Islands Code or the regulations issued under the authority thereof, or by the Virgin Islands income tax law or the regulations issued under the authority thereof, to make a return, keep any records, or supply any information, did willfully fail to pay such tax, make such return, keep such records, or supply such information, at the times required by law or regulations, in that Defendant knowingly and willfully failed to file or report Subtitle 1 gross receipts for the Subchapter S corporation, RADIO 95, INC., of which he is the sole shareholder, in violation of Title 33 V.I.C. §1524, §43, **WILLFUL FAILURE TO FILE RETURN,
SUPPLY INFORMATION, OR PAY TAX; GROSS RECEIPTS.**

DATED: 4/29/14

RESPECTFULLY SUBMITTED.

**VINCENT FRAZER, ESQUIRE
ATTORNEY GENERAL**


BY:/S/ Denise George Counts
V.I. Bar # 181
Assistant Attorney General
Department of Justice
(340) 714-9636

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Information was mailed postage prepaid on this 24th day of April, 2014 to the following address:

Mark W. Eckard
P.O. Box 24849
Christiansted, V.I. 00824
(340)642-8784
Fax: 855.456.8784
Email: mark@markechard.com


/S/ Denise George Counts